

**REMARKS**

Favorable consideration and allowance of the claims of the present application are respectfully requested.

In the present Official Action, Claims 1-84 which are present in the above-captioned application have been subjected to a restriction under 35 U.S.C. §121 as follows:

- I.      Claims 1-44 and 58-84, drawn to a SOI device, classified in Class 257, subclass 19; and
- II.     Claims 45-57, drawn to a method of making a SOI device, classified in Class 438, subclass 22.

As indicated, and in order to be fully responsive to the restriction requirement imposed in the present Official Action, applicants provisionally elect, without traverse, to prosecute the subject matter of Group I, i.e., Claims 1-44 and 58-84, and reserve the right to file one or more divisional applications directed to the non-elected subject matter in this application, i.e., Claims 45-57.

Wherefore, consideration and allowance of the claims of the present application are respectfully requested.

Respectfully submitted,



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